Judge of the division, by general or special order, may make over to them for trial".

Motion put and carried.

Mr. Thomas Manjuran.—I rise to move that the Bill may be taken up for consideration at once suspending the Standing Order.

Mr. C. J. Mathew.—I second it.

Mr. P. Krishna Menon.—As the Chief Court is theoretically and practically responsible for the conduct of the work in the subordinate Courts, why should not they themselves be authorised to do this leaving out the Government?

Mr. Thomas Manjuran.—A bill to amend the existing law on that point is not now before us. I do not think that the course suggested is practical. There may arise cases which, in the opinion of the Government, may have to be transferred from one Sessions Judge to another. It is only a reserve power. What is now attempted is only a delegation of the Government's power to the Chief Court. They do not want to abolish their existing power.

Motion put and carried.

Mr. Thomas Manjuran.—I now move that the Bill may be taken up and passed at the next meeting.

Mr. C. J. Mathew.—I second it.

Motion put and carried.

Resolutions.

1. Remission of the Second Crop Assessment—(contd.)

Mr. A. Eachara Menon.—Sir, this resolution will be readily accepted by the Government because the request contained in the resolution is to remit the land revenue on occasional double crop lands. Double crops are generally raised in high level places which in ordinary circumstances will be dried up. Now that there was no rain and since the Diwan Peishkar has already promised that the case of these fields will be considered specially there is no use of speaking anything about it. With regard to the permanent double crop lands also the Diwan Peishkar promised to give cent per cent reduction provided the lands have been dried up. Our request also is that these two classes of lands should have some remission provided we do not

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get anything out of it. It is not necessary to go into the equity of assessing this occasional double crop lands since it has already been brought to the notice of this House on more occasions than one. I therefore support the resolution.

Mr. M. A. Chacko.—May I know what is the amount that will be involved if the remission is given as recommended by the resolution?

Mr. K. Achyuta Menon.—With regard to the occasional double crop lands it will be in the vicinity of 10,000 rupees. The one-fourths involved in the compounded double crop lands I cannot easily say.

Mr. M. A. Chacko.—Sir, I rise to support this resolution. It has been brought out in the discussion on a previous resolution that there has been great loss owing to the failure of crops this year. The recommendation contained in this resolution is for this year only; and when the Honourable the Leader of the House had promised that after due investigation a partial or full remission of the tax on such lands where the crops have failed, would be allowed by the department, I think it is only fair and good for the Gevernment to extend the concession by allowing this resolution, more particularly because it has been pointed out by the mover of this resolution that the second crop enquiry or inspection or whatever it may be, is a source of corruption in the lower grades of the department. So if the Diwan Peishkar can feel how this will affect the purity or rectitude of the officers of the department, it will be good policy for the Government to allow this remission, for it is not more than 25,000 rupees. That will save a lot of anxiety, bother and worry to the ryots who have already suffered by the failure of the second crop. The second crop assessment is one that is already not approved by the opinion of the non-official section of this House, and it has been brought out by the passing of the several resolutions on the floor of this House on previous occasions. Having regard to all these facts I should think that the Government should accept this resolution. I have voted against the resolution moved two days ago about the 25 per cent reduction; but here I see there is a good cause for the Government to extend its generosity to its subjects at this difficult period. I support the resolution.

Mr. K. Achyuta Menon.—Mr. President, Sir, the recommendation contained in the resolution as framed seeks to rest it merely on the ground of failure of the Mundaken crops of this year. But the Honourable mover in his speech has again advanced his former argument that he is opposed to the very

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notion of occasional double crop charges. He says that that conviction is so much his part and parcel of his being that no argument either from this side of the House or from the other side of the House would convince him; that he is such a violent enemy of the occasional double crop that he is prepared to offer battle to it whenever it is met with so as to exterminate the vermin once for all. He has once again trotted out his familiar arguments and he said that he cannot accept any other argument. He further said that this second crop is unjust in theory, indefensible in practice, and oppressive in working.

Mr. Joseph Pettah.—On a point of explanation. I never said that I was not open to conviction. If you can advance arguments and convince me I will surely accept them.

Mr. K. Achyuta Menon.—Certainly we are going to try another experiment. I am going to try the very same arguments that I used last time. I am not going to leave the matter there. I shall advance fresh argument. The Government takes up the position that the tax is justifiable in its origin, it is defensible in principle and moderate in its incidence. The Honourable Member for Vellarapilly says that he also shares the view that occasional double crop is not defensible in principle. I will make a few observations so that the House might see if it is after all indefensible in principle. What is it that is taxed in the case of one crop lands? It is the produce for that one crop. When a land is registered as one crop the tax is fixed on one crop. That kind of land is the normal one crop land and the tax is the normal tax. At the time of the settlement the people with whom those lands were settled by the Government were told that for 30 years they will be charged with the normal tax on lands which were registered as one crop lands.

They were told clearly in so many words in the Settlement Proclamation that if you raise a second crop they will be taxed for the second crop. But Government said that they were not going to tax you on the same scale. It said to them, "We will give you a concession. You may just pay half the tax you pay for the first crop." That was because the Government thought that normally these lands are all one crop lands. You may raise occasional double crop on it. You have then to pay a concessional rate. But if that land comes to a stage when it can reasonably be classed as double crop land, then the Government gave another concession. It said that in such a case 'You may compound it as double crop land and then you will have to pay only $\frac{1}{4}$. That is the scheme of the Settlement. I ask, Hon'ble Members, is there anything unfair in it?

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Mr. A. Eachara Menon.—It is unfair, because you have been told to collect the second assessment only when the second crop is raised.

Mr. K. Achyuta Menon.—I am coming to it. When you say that if a crop is a failure and that the Government should give a remission on the grant, it is perfectly understandable. But on the original proposition we are not likely to agree because we take decided views on the matter. I maintain that it is perfectly defensible in principle and consistent with the settlement Proclamation. The Hon'ble Member is on surer foundation when he says that Government must give a remission due to failure of crops. But the question there is whether we can rest content with an assertion or an allegation to that effect. Common prudence and administrative requirements require that we should make an investigation as to the extent of the alleged damage before any remission is granted. I do not mean to insinuate that there has not been a failure of crop as set forth in the recommendation. But it is necessary for the Government to make an enquiry before taking action. It is an administrative necessity, that we should enquire into the extent of the damage. After all in such questions there is much room for mistake. The Hon'ble Member for Trichur may say that there has been 90 per cent failure of crops. The mover of the resolution may say there has been a cent per cent failure; another member may put it as 75 per cent. After all these estimates are only in the nature of approximate guesses rather than the result of scientific and careful investigation.

Dr. A. R. Menon.—What is your method of investigation?

Mr. K. Achyuta Menon.—We have got in the first place a register called Account No. 4 wherein we note the survey Nos. of fields where a second crop has been raised and whether there has been any failure etc. Even before the harvest we ask the Tahsildars to see if the village officers have correctly noted these things to prepare lists and to report whether the calamity is so widespread or general as to necessitate that a partial or total remission being granted. That stage in the inquiry is being conducted now. I am not casting any aspersion on the genuineness of the facts contained in the resolution. But for a definite recommendation, it should rest on more sure foundations. I submit even apparently respectable people are claiming excess compensation for their property in the matter of land acquisition. There seems to be an opinion afloat that with respect to Government any claims can be made. Even the Hon'ble Judges of High Courts have

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observed that there is no limit to these claims made even by respectable people.

Dr. A. R. Menon.—That may be said of public servants also.

Mr. K. Achyuta Menon.—Quite so. The petitioners are certainly liable to be interested as much as we are so that unfortunately we must have some machinery to enquire into the complaints. There is first the village officers. And if I may let you into a secret as to the corruption, the corruption, if any, only shows that there is a deep bond of intimacy between the occasional double crop grower and the village officers. It is that which I am attempting to investigate. Generally the estimates of the village office err on the side of generosity.

I ask you to give me time to investigate how far the extent of the calamity is. Help us with the materials which you have got. Help us to the best of your knowledge of things you know, not opinions which you have heard it said.

Dr. A. R. Menon.—Will you concede it?

Mr. K. Achyuta Menon.—Certainly. We will consider statements coming from respectable quarters.

Mr. Joseph Pettah.—We are not experts.

Mr. K. Achyuta Menon.—Even though you are not experts, to the extent to which you can be believed we are going to believe you.

Dr. A. R. Menon.—Similarly that is our trouble.

Mr. K. Achyuta Menon.—We have not yet finished our investigations. We will give out our scheme in due time. We will come to some definite conclusion to see whether a case for a partial or a full remission has been made out. This is our position.

Mr. E. Ikkanda Warriar.—Is it the case of the Government that in cases where they are satisfied that there has been failure of crops, they will give remission?

Mr. K. Achyuta Menon.—They are bound to take action under the ordinary rules if the failure has been such that it comes under widespread calamity contemplated within the rules of the Land Revenue Manual.

Mr. E. Ikkanda Warriar.—I want to know whether the Government have made up their minds for a remission?

Mr. K. Achyuta Menon.—If there has been widespread failure Government will certainly do something. Beyond that they can't promise.

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Mr. E. Ikkanda Warriar.—Suppose it is not widespread?

Mr. K. Achyuta Menon.—To that extent that rule willnot be put into operation. It is a matter for consideration whether individual cases can be given remission. That also will be considered by the Government.

Mr. Joseph Pettah.—Can they not give remission in cases where the double crop has not been harvested this year?

Mr. K. Achyuta Menon.—My present belief is that in cases where the second crop has not been harvested, it will be a case for relief. This is subject to correction.

Mr. A. Sivarama Menon.—What we are anxious, Sir, is this. We were almost given an assurance by the Hon'ble Member for Revenue that in cases where there is proof forthcoming there has been a failure, Government will in the normal course give a total remission. There should be no whittling down from this position simply because the failure has not been universal.

Mr. K. Achyuta Menon.—I looked into my speech and you may rest assured that I have not corrected a word of it. I am reported to have said there that if a case is made out and if there is widespread distress the Government will supplement this initial 12½ per cent by such partial or wholesale remission as the situation demands.

Mr. Joseph Pettah.—Sir, I would not have said anything in this reply on the general principle of this assessment but for the fact that I have been drawn into it by certain insinuating remarks by the Hon'ble Leader of the House. He spoke of my obstinacy in bringing forward this matter again and again. I retort by saying that obstinacy is on the other side. In this Council all the non-officials to a man voting, we have passed this resolution introduced by myself twice. Other Hon'ble Members also have raised this question at other times. Again on the motion from the Hon'ble Member for Chittur the same question came up and then also it was very clear that the non-officials were definitely against this iniquitous impost. Now once again I point out that on one occasion the Government gave certain grounds for rejecting the resolution. If these grounds were appealing to the Hon'ble Members they would not have passed the resolution a second time. This time the Government had nothing to say except refer to their previous arguments, the same grounds which we rejected once. I ask you, Sir, where is the obstinacy? If there is blind obstinacy, if there is unwillingness to be convinced, I find it is on the other side.

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Now, Sir, I shall be failing in my duty if I did not advocate the abolition of this injurious and iniquitous impost. Once more I say the Hon'ble the Leader of the House has taken some pains to justify that this is very sound in principle. I had pointed out even in my opening speech that this is not based on the principle of taxation. By this they are paying up a premium on idleness, encouraging people not to improve their holdings and putting a discount on legitimate industries. I think any book on the principles of taxation will easily tell us that. A reference was made to the Proclamation. That particular section was also read openly here in this Council. Though we are not lawyers on this side, that veteran Diwan Peishkar who was your predecessor had to admit that a strong case was made out for the abolition. That was his words. But he was not going to admit our resolution. What I respectfully submit is this. Suppose one acre of land is taxed on its present condition. You may get a better production from it, you may even raise crops on it and the Settlement specifically says that in 30 years nothing more shall be charged on that piece of land whatever be the improvement you make on it. As also in the case of the field what I say is, the field is taxed in their then condition. Later on, may be on account of improvements made, or on account of irrigation, you raise an additional crop. You get more produce. Now you will have to pay more. There it is I say the want of principle. As in the case of the land, subsequently do not make any changes in the assessment. That was my contention all along. You will remember that wording was 'occasional double crop'. The Leader of the House said that there was corruption in respect of this assessment. I used exactly the same words. I said it was corrupt and corrupting not only in respect of Government officers but also in respect of citizens. Why should the Government therefore maintain a system which is so tempting that not only revenue officers but also respectable citizens fall into it? Why should the Government be so very anxious to have this small amount of five thousand rupees? Now the collection seems to have gone upto 10 thousand. We asked for bread and we got a stone. Instead of people paying five thousand as usual they have now to pay ten thousand.

Now coming to the general resolution, the Leader of the House said that we are on a better ground in point of that resolution and he has said that if the failure to crop is proved something would be done. A certain rule would be put into operation and the parties would get the benefit of that rule. But the whole problem revolves itself on the method of ascer-

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taining the facts of the case. If the fact is proved Government also admits something can be done, but then we must consider the method of proving the fact. The Government position is that they would go by the report of the revenue officers made after the harvest. It is said that they keep certain records regarding this. But I may be permitted to say that these village officers already keep registers for vital statistics and every one of us knows how far reliable these statistics are. If you ask them for cattle statistics they will readily give the figures, definite figures, having no identity whatever with the actual facts. So widely it varies. I submit it is not practicable. I do not blame them. I do not charge or say anything about the integrity of these officers. I say it is not possible to get the register written up accurately in respect of each field whether there has been a failure or not.

This fact has been brought to the notice of the Government by numerous memorials and resolutions passed by the public. I understand there was a memorial from Chittur about the fact of a very widespread havoc done to the crops. From a general meeting at Poyya also there was a resolution sent up saying that there has been a widespread destruction of crops. I hope it is a fact every where else. So many have testified to the fact that the failure is rather general. We cannot say that that is in every case or it is absolutely universal, but it is very widespread. Then many of us are eyewitnesses with regard to certain localities. There is the Hon'ble Member for Chittur, there is Hon'ble Member for Pazhayannur and there is the Hon'ble Member for Cheruthuruthi. I also in my capacity as representative of the people had personal evidence of these matters. I have seen much extends of fields where the crops have been 90 per cent failure. Now I hope the Hon'ble the Leader of the House is aware of the principle in law that, rather run the risk of a few innocent persons being punished it is better to run the risk of allowing the guilty persons to escape. We should never allow innocent persons to be punished. Now I say if you give this general remission, a few guilty persons may also be included. But by this system of enquiry they are conducting, many really deserving people will not get what they deserve. Rather than allowing them to be punished I will allow these also to get the benefit of this concession. I admit a few undeserving hands may get the benefit of this. But if you go on by the present system of enquiry after the harvest is over, very many people really deserving will go without anything. I know the Diwan Pershkar is full of the milk of human kindness. I know the Diwan himself is very kind and

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the Secretary to the Diwan is equally magnanimous and generous. But the three together, they assume an impersonal personality and become what is called the Government which has no heart. There is a chemical combination of charcoal, saltpetre and sulphur. Individually it is alright; but when put together becomes gun powder, which is highly explosive. This appears to be something like that. Therefore I say let not the Government adopt all these methods of investigations. Let not the Government lay down any hard and fast rule. Let us try to be a little generous. We all know that the draught has been very general. Even supposing that there are a very few undeserving cases that should not stand in the way of a general remission. I repeat rather than allow the innocent persons to be punished it is always better to ignore a few guilty persons. Once more appealing to the generosity of the Government I press this resolution to a division.

The resolution was put and carried.

Resolution No. 2.

Setting up of practice by Retired Chief Court Judges.

Mr. A. Eachara Menon.— My resolution is this, "*That this Council recommends to the Government that in future no permanent Judge of the Chief Court should be allowed to practise at the Bar on retirement.*" Sir, this resolution is long overdue. I do not think it requires any speech from me to commend the resolution to this House. This is what is obtaining in British parts. The only thing I want you to consider is the position of a junior officer when a retired judge appears before him as a vakil. This officer would have gone for his favour many a time and he appears before the court as a party. As human nature is what it is, some sympathy would be shown to favour him. I do not want to go on in this strain because it is known to everybody. It is not very decent as well. I simply recommend this proposition for the acceptance of the House.

Dr. A. R. Menon.—Sir, I rise to second this resolution and, in doing so, I wish to make one or two observations. When they retire, these Chief Court Judges get a reasonable pension. Nobody would say that the bar is not fully represented and there is a paucity of members of the legal profession without them. They are placed on a footing of inferior position by a person who has wide experience and also because of his financial position he is able to compete on unfair terms with the beginner. In these courts there is no fixed line of demarcation

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